



STATE BOARD OF EQUALIZATION

May 6, 1960

In your letter of April 28, you inquired whether carbon dioxide sold to farmers for application to land qualifies as an agricultural mineral under Ruling 48, and hence, as an exempt fertilizer under Section 6358 of the Sales and Use Tax Law.

According to permittee, _____, it is sold to farmers for application to land through their irrigation systems. It is used to assist in the neutralization of alkaline soils. According to the State Department of Agriculture, Department of Chemistry, carbon dioxide is sold to farmers for such purpose and is considered by the Department to be an "agricultural mineral," under Section 1022 of the Agricultural Code.

It is, therefore, our opinion that carbon dioxide sold at retail to farmers for application to their land qualifies as "fertilizer" under Section 6358 and Ruling 48 and such sales are exempt from sales tax.

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